IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application: Bauchot et al.

Serial No.: 09/838,420

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Filed: April 19, 2001

Serial No.: FR920000032US1

For: Method and System in an § Customer No. 50170 Electronic Spreadsheet for Managing § and Handling User-Defined Options §

RESPONSE TO OFFICE ACTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

No fees are believed to be required. If, however, any fees are required, I authorize the Commissioner to charge these fees which may be required to IBM Corporation Deposit Account No. 09-0447. No extension of time is believed to be necessary. If, however, an extension of time is required, the extension is requested, and I authorize the Commissioner to charge any fees for this extension to IBM Corporation Deposit Account No. 09-0447.

In response to the Office Action dated July 5, 2006, please amend the above-identified application as follows:

Listing of Claims begins on page 2 of this paper.

Remarks begin on page 9 of this paper.